

Fill in this information to identify your case:

United States Bankruptcy Court for the:

SOUTHERN DISTRICT OF NEW YORK

Case number (if known) \_\_\_\_\_ Chapter 7

Check if this an  
amended filing

Official Form 201

**Voluntary Petition for Non-Individuals Filing for Bankruptcy**

06/22

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name Rugo LLC d/b/a Portofino Restaurant

2. All other names debtor  
used in the last 8 years

Include any assumed  
names, trade names and  
doing business as names

3. Debtor's federal  
Employer Identification  
Number (EIN) 73-1658622

4. Debtor's address Principal place of business

Mailing address, if different from principal place of  
business

555 City Island  
Bronx, NY 10464

Number, Street, City, State & ZIP Code

P.O. Box, Number, Street, City, State & ZIP Code

Bronx  
County

Location of principal assets, if different from principal  
place of business

Number, Street, City, State & ZIP Code

5. Debtor's website (URL) <https://portofinoontheisland.com/>

6. Type of debtor

- Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))  
 Partnership (excluding LLP)  
 Other. Specify: \_\_\_\_\_

Debtor

Rugo LLC d/b/a Portofino Restaurant

Name

Case number (if known) \_\_\_\_\_

**7. Describe debtor's business****A. Check one:**

- Health Care Business (as defined in 11 U.S.C. § 101(27A))  
 Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))  
 Railroad (as defined in 11 U.S.C. § 101(44))  
 Stockbroker (as defined in 11 U.S.C. § 101(53A))  
 Commodity Broker (as defined in 11 U.S.C. § 101(6))  
 Clearing Bank (as defined in 11 U.S.C. § 781(3))  
 None of the above

**B. Check all that apply**

- Tax-exempt entity (as described in 26 U.S.C. §501)  
 Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)  
 Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

**C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.**7225**8. Under which chapter of the Bankruptcy Code is the debtor filing?****Check one:**

- Chapter 7  
 Chapter 9  
 Chapter 11. **Check all that apply:**

- The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).  
 The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, **and it chooses to proceed under Subchapter V of Chapter 11.** If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).  
 A plan is being filed with this petition.  
 Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).  
 The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.  
 The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

- Chapter 12

**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?**

- No.  
 Yes.

If more than 2 cases, attach a separate list.

District \_\_\_\_\_ When \_\_\_\_\_ Case number \_\_\_\_\_  
District \_\_\_\_\_ When \_\_\_\_\_ Case number \_\_\_\_\_**10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?**

- No  
 Yes.

List all cases. If more than 1, attach a separate list

Debtor \_\_\_\_\_ Relationship \_\_\_\_\_  
District \_\_\_\_\_ When \_\_\_\_\_ Case number, if known \_\_\_\_\_

Debtor

**Rugo LLC d/b/a Portofino Restaurant**

Name

Case number (if known)

- 11. Why is the case filed in this district?** Check all that apply:
- Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

- 12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?**
- No
- Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

**Why does the property need immediate attention? (Check all that apply.)** It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard? \_\_\_\_\_

 It needs to be physically secured or protected from the weather. It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options). Other \_\_\_\_\_**Where is the property?** \_\_\_\_\_

Number, Street, City, State &amp; ZIP Code

**Is the property insured?** No Yes. Insurance agency \_\_\_\_\_

Contact name \_\_\_\_\_

Phone \_\_\_\_\_

**Statistical and administrative information****13. Debtor's estimation of available funds**

## Check one:

 Funds will be available for distribution to unsecured creditors. After any administrative expenses are paid, no funds will be available to unsecured creditors.**14. Estimated number of creditors** 1-49  
 50-99  
 100-199  
 200-999 1,000-5,000  
 5,001-10,000  
 10,001-25,000 25,001-50,000  
 50,001-100,000  
 More than 100,000**15. Estimated Assets** \$0 - \$50,000  
 \$50,001 - \$100,000  
 \$100,001 - \$500,000  
 \$500,001 - \$1 million \$1,000,001 - \$10 million  
 \$10,000,001 - \$50 million  
 \$50,000,001 - \$100 million  
 \$100,000,001 - \$500 million \$500,000,001 - \$1 billion  
 \$1,000,000,001 - \$10 billion  
 \$10,000,000,001 - \$50 billion  
 More than \$50 billion**16. Estimated Liabilities** \$0 - \$50,000  
 \$50,001 - \$100,000  
 \$100,001 - \$500,000  
 \$500,001 - \$1 million \$1,000,001 - \$10 million  
 \$10,000,001 - \$50 million  
 \$50,000,001 - \$100 million  
 \$100,000,001 - \$500 million \$500,000,001 - \$1 billion  
 \$1,000,000,001 - \$10 billion  
 \$10,000,000,001 - \$50 billion  
 More than \$50 billion

Debtor

Rugo LLC d/b/a Portofino Restaurant

Name

Case number (if known)

**Request for Relief, Declaration, and Signatures**

**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature  
of authorized  
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on February 29, 2024

MM / DD / YYYY

**X** /s/ Mirsad Rugova

Signature of authorized representative of debtor

**Mirsad Rugova**

Printed name

Title President

**18. Signature of attorney**

**X** /s/ Anne Penachio, Esq

Signature of attorney for debtor

Date February 29, 2024

MM / DD / YYYY

**Anne Penachio, Esq**

Printed name

**Penachio Malara LLP**

Firm name

**245 Main Street**

**Suite 450**

**White Plains, NY 10601**

Number, Street, City, State & ZIP Code

Contact phone (914) 946-2889

Email address anne@pmlawllp.com

**NY**

Bar number and State

Fill in this information to identify the case:

Debtor name Rugo LLC d/b/a Portofino Restaurant

United States Bankruptcy Court for the: SOUTHERN DISTRICT OF NEW YORK

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

Official Form 202

**Declaration Under Penalty of Perjury for Non-Individual Debtors**

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

**WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets–Real and Personal Property (Official Form 206A/B)  
 Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)  
 Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)  
 Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G)  
 Schedule H: Codebtors (Official Form 206H)  
 Summary of Assets and Liabilities for Non-Individuals (Official Form 206Sum)  
 Amended Schedule  
 Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (Official Form 204)  
 Other document that requires a declaration

I declare under penalty of perjury that the foregoing is true and correct.

Executed on February 29, 2024

X /s/ Mirsad Rugova

Signature of individual signing on behalf of debtor

Mirsad Rugova

Printed name

President

Position or relationship to debtor

Fill in this information to identify the case:

Debtor name Rugo LLC d/b/a Portofino RestaurantUnited States Bankruptcy Court for the: SOUTHERN DISTRICT OF NEW YORK

Case number (if known) \_\_\_\_\_

 Check if this is an amended filing

## Official Form 206Sum

### Summary of Assets and Liabilities for Non-Individuals

12/15

#### Part 1: Summary of Assets

1. **Schedule A/B: Assets-Real and Personal Property** (Official Form 206A/B)

1a. **Real property:**

Copy line 88 from *Schedule A/B*..... \$ 0.00

1b. **Total personal property:**

Copy line 91A from *Schedule A/B*..... \$ 4,000.00

1c. **Total of all property:**

Copy line 92 from *Schedule A/B*..... \$ 4,000.00

#### Part 2: Summary of Liabilities

2. **Schedule D: Creditors Who Have Claims Secured by Property** (Official Form 206D)

Copy the total dollar amount listed in Column A, *Amount of claim*, from line 3 of *Schedule D*..... \$ 0.00

3. **Schedule E/F: Creditors Who Have Unsecured Claims** (Official Form 206E/F)

3a. **Total claim amounts of priority unsecured claims:**

Copy the total claims from Part 1 from line 5a of *Schedule E/F*..... \$ 0.00

3b. **Total amount of claims of nonpriority amount of unsecured claims:**

Copy the total of the amount of claims from Part 2 from line 5b of *Schedule E/F*..... +\$ 794,300.00

4. **Total liabilities** .....

Lines 2 + 3a + 3b

\$ 794,300.00

Fill in this information to identify the case:

Debtor name Rugo LLC d/b/a Portofino RestaurantUnited States Bankruptcy Court for the: SOUTHERN DISTRICT OF NEW YORK

Case number (if known) \_\_\_\_\_

 Check if this is an amended filing**Official Form 206A/B****Schedule A/B: Assets - Real and Personal Property**

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

**Part 1: Cash and cash equivalents**

1. Does the debtor have any cash or cash equivalents?

 No. Go to Part 2. Yes Fill in the information below.**All cash or cash equivalents owned or controlled by the debtor****Current value of debtor's interest**3. **Checking, savings, money market, or financial brokerage accounts (Identify all)**

Name of institution (bank or brokerage firm)

Type of account

Last 4 digits of account number

3.1. Chase Business Checking \$4,000.004. **Other cash equivalents (Identify all)**5. **Total of Part 1.**

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

\$4,000.00**Part 2: Deposits and Prepayments**

6. Does the debtor have any deposits or prepayments?

 No. Go to Part 3. Yes Fill in the information below.**Part 3: Accounts receivable**

10. Does the debtor have any accounts receivable?

 No. Go to Part 4. Yes Fill in the information below.**Part 4: Investments**

13. Does the debtor own any investments?

 No. Go to Part 5. Yes Fill in the information below.

Debtor Rugo LLC d/b/a Portofino Restaurant \_\_\_\_\_ Case number (*If known*) \_\_\_\_\_  
Name \_\_\_\_\_

**Part 5: Inventory, excluding agriculture assets**

18. Does the debtor own any inventory (excluding agriculture assets)?

- No. Go to Part 6.  
 Yes Fill in the information below.

**Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)**

27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?

- No. Go to Part 7.  
 Yes Fill in the information below.

**Part 7: Office furniture, fixtures, and equipment; and collectibles**

38. Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?

- No. Go to Part 8.  
 Yes Fill in the information below.

**Part 8: Machinery, equipment, and vehicles**

46. Does the debtor own or lease any machinery, equipment, or vehicles?

- No. Go to Part 9.  
 Yes Fill in the information below.

**Part 9: Real property**

54. Does the debtor own or lease any real property?

- No. Go to Part 10.  
 Yes Fill in the information below.

**Part 10: Intangibles and intellectual property**

59. Does the debtor have any interests in intangibles or intellectual property?

- No. Go to Part 11.  
 Yes Fill in the information below.

**Part 11: All other assets**

70. Does the debtor own any other assets that have not yet been reported on this form?

Include all interests in executory contracts and unexpired leases not previously reported on this form.

- No. Go to Part 12.  
 Yes Fill in the information below.

Debtor Rugo LLC d/b/a Portofino Restaurant  
Name \_\_\_\_\_

Case number (*If known*) \_\_\_\_\_

Part 12: Summary

In Part 12 copy all of the totals from the earlier parts of the form

Type of property	Current value of personal property	Current value of real property
80. Cash, cash equivalents, and financial assets. <i>Copy line 5, Part 1</i>	<u>\$4,000.00</u>	
81. Deposits and prepayments. <i>Copy line 9, Part 2.</i>	<u>\$0.00</u>	
82. Accounts receivable. <i>Copy line 12, Part 3.</i>	<u>\$0.00</u>	
83. Investments. <i>Copy line 17, Part 4.</i>	<u>\$0.00</u>	
84. Inventory. <i>Copy line 23, Part 5.</i>	<u>\$0.00</u>	
85. Farming and fishing-related assets. <i>Copy line 33, Part 6.</i>	<u>\$0.00</u>	
86. Office furniture, fixtures, and equipment; and collectibles. <i>Copy line 43, Part 7.</i>	<u>\$0.00</u>	
87. Machinery, equipment, and vehicles. <i>Copy line 51, Part 8.</i>	<u>\$0.00</u>	
88. Real property. <i>Copy line 56, Part 9.....&gt;</i>		<u>\$0.00</u>
89. Intangibles and intellectual property. <i>Copy line 66, Part 10.</i>	<u>\$0.00</u>	
90. All other assets. <i>Copy line 78, Part 11.</i>	<u>+ \$0.00</u>	
91. Total. Add lines 80 through 90 for each column	<u>\$4,000.00</u>	<u>+ 91b. \$0.00</u>
92. Total of all property on Schedule A/B. Add lines 91a+91b=92		<u>\$4,000.00</u>

Fill in this information to identify the case:

Debtor name Rugo LLC d/b/a Portofino Restaurant

United States Bankruptcy Court for the: SOUTHERN DISTRICT OF NEW YORK

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

Official Form 206D

**Schedule D: Creditors Who Have Claims Secured by Property**

12/15

Be as complete and accurate as possible.

**1. Do any creditors have claims secured by debtor's property?**

- No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.  
 Yes. Fill in all of the information below.

Fill in this information to identify the case:

Debtor name Rugo LLC d/b/a Portofino RestaurantUnited States Bankruptcy Court for the: SOUTHERN DISTRICT OF NEW YORK

Case number (if known) \_\_\_\_\_

 Check if this is an amended filing**Official Form 206E/F****Schedule E/F: Creditors Who Have Unsecured Claims**

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on Schedule A/B: Assets - Real and Personal Property (Official Form 206A/B) and on Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

**Part 1: List All Creditors with PRIORITY Unsecured Claims**

- Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).
   
 No. Go to Part 2.
   
 Yes. Go to line 2.

**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

- List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

		Amount of claim	
3.1	Nonpriority creditor's name and mailing address <b>Benigno Argudo</b> <b>c/o Borrelli &amp; Assoc</b> <b>910 Franklin Avenue - Ste 200</b>  <b>Pottstown, PA 19464</b> Date(s) debt was incurred __ Last 4 digits of account number __	As of the petition filing date, the claim is: <i>Check all that apply.</i>  <input type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim: Trade debt</b> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$500,000.00</b>
3.2	Nonpriority creditor's name and mailing address <b>Capital One</b> <b>P.O. Box 71142</b> <b>Charlotte, NC 28272</b>  Date(s) debt was incurred __ Last 4 digits of account number __	As of the petition filing date, the claim is: <i>Check all that apply.</i>  <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim: __</b> Is the claim subject to offset? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes	<b>\$100,000.00</b>
3.3	Nonpriority creditor's name and mailing address <b>Con Edison</b> <b>JAF Station</b> <b>P.O. Box 1702</b> <b>New York, NY 10116</b>  Date(s) debt was incurred __ Last 4 digits of account number __	As of the petition filing date, the claim is: <i>Check all that apply.</i>  <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim: __</b> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>Unknown</b>
3.4	Nonpriority creditor's name and mailing address <b>Ocean Seafood Depot</b> <b>331 Adams Street</b> <b>Newark, NJ 07105</b>  Date(s) debt was incurred __ Last 4 digits of account number __	As of the petition filing date, the claim is: <i>Check all that apply.</i>  <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim: __</b> Is the claim subject to offset? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes	<b>\$10,000.00</b>

Debtor	<b>Rugo LLC d/b/a Portofino Restaurant</b>	Case number (if known)	
Name _____			
3.5	<b>Nonpriority creditor's name and mailing address</b> <b>Small Business Loan Administration</b> <b>P.O. Box 3918</b> <b>Portland, OR 97208</b>  <b>Date(s) debt was incurred</b> _____ <b>Last 4 digits of account number</b> <u>8003</u>	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$142,000.00</b>
3.6	<b>Nonpriority creditor's name and mailing address</b> <b>Stamford Union and Linen</b> <b>141 Cove Road</b> <b>Stamford, CT 06902</b>  <b>Date(s) debt was incurred</b> _____ <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$1,000.00</b>
3.7	<b>Nonpriority creditor's name and mailing address</b> <b>Sysco Metro New York LLC</b> <b>20 Theodore Conrad Drive</b> <b>Jersey City, NJ 07305</b>  <b>Date(s) debt was incurred</b> _____ <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$1,000.00</b>
3.8	<b>Nonpriority creditor's name and mailing address</b> <b>Verizon</b> <b>P.O. Box 408</b> <b>Newark, NJ 07101</b>  <b>Date(s) debt was incurred</b> _____ <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$300.00</b>
3.9	<b>Nonpriority creditor's name and mailing address</b> <b>WB Mason</b> <b>1010 West Chestnut Street</b> <b>Brockton, MA 02301</b>  <b>Date(s) debt was incurred</b> _____ <b>Last 4 digits of account number</b> _____	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>Basis for the claim:</b> _____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$40,000.00</b>

**Part 3: List Others to Be Notified About Unsecured Claims**

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

Name and mailing address	On which line in Part 1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
4.1 <b>United State Small Business Admin.</b> 409 3rd Street, SW, Floor 2, Ashburn, VA 20146	Line <u>3.5</u> _____  <input type="checkbox"/> Not listed. Explain _____	-

**Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims**

5. Add the amounts of priority and nonpriority unsecured claims.

- 5a. Total claims from Part 1  
5b. Total claims from Part 2

- 5c. Total of Parts 1 and 2  
Lines 5a + 5b = 5c.

Total of claim amounts		
5a.	\$	<b>0.00</b>
5b.	+	<b>794,300.00</b>
5c.	\$	<b>794,300.00</b>

Fill in this information to identify the case:

Debtor name Rugo LLC d/b/a Portofino Restaurant

United States Bankruptcy Court for the: SOUTHERN DISTRICT OF NEW YORK

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

## Official Form 206G

### Schedule G: Executory Contracts and Unexpired Leases

12/15

Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, number the entries consecutively.

1. Does the debtor have any executory contracts or unexpired leases?

No. Check this box and file this form with the debtor's other schedules. There is nothing else to report on this form.

Yes. Fill in all of the information below even if the contacts of leases are listed on Schedule A/B: Assets - Real and Personal Property (Official Form 206A/B).

2. List all contracts and unexpired leases

State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease

2.1 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract

\_\_\_\_\_

\_\_\_\_\_

2.2 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract

\_\_\_\_\_

\_\_\_\_\_

2.3 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract

\_\_\_\_\_

\_\_\_\_\_

2.4 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract

\_\_\_\_\_

\_\_\_\_\_

Fill in this information to identify the case:

Debtor name Rugo LLC d/b/a Portofino RestaurantUnited States Bankruptcy Court for the: SOUTHERN DISTRICT OF NEW YORK

Case number (if known) \_\_\_\_\_

 Check if this is an amended filing

## Official Form 206H

### Schedule H: Your Codebtors

12/15

Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

#### 1. Do you have any codebtors?

- No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.  
 Yes

2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.

Column 1: Codebtor

Column 2: Creditor

	Name	Mailing Address	Name	Check all schedules that apply:
2.1	Mirsad Rugova	67 Fordham St Bronx, NY 10464	Benigno Argudo	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.1</u> <input type="checkbox"/> G _____
2.2	Mirsad Rugova	67 Fordham Street Bronx, NY 10464	Benigno Argudo	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.1</u> <input type="checkbox"/> G _____
2.3	Mirsad Rugova	67 Fordham Street Bronx, NY 10464	Small Business Loan Administration	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.5</u> <input type="checkbox"/> G _____

**Fill in this information to identify the case:**

Debtor name **Rugo LLC d/b/a Portofino Restaurant**

United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF NEW YORK**

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

**Official Form 207**

**Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy**

**04/22**

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

**Part 1: Income**

**1. Gross revenue from business**

None.

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

**Sources of revenue**  
Check all that apply

**Gross revenue**  
(before deductions and exclusions)

**From the beginning of the fiscal year to filing date:**  
From **01/01/2024** to **Filing Date**

Operating a business

**\$0.00**

Other \_\_\_\_\_

**For prior year:**

From **01/01/2023** to **12/31/2023**

Operating a business

**\$637,314.00**

Other \_\_\_\_\_

**For year before that:**

From **01/01/2022** to **12/31/2022**

Operating a business

**\$774,384.00**

Other \_\_\_\_\_

**2. Non-business revenue**

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

None.

**Description of sources of revenue**

**Gross revenue from each source**  
(before deductions and exclusions)

**Part 2: List Certain Transfers Made Before Filing for Bankruptcy**

**3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers--including expense reimbursements--to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

None.

**Creditor's Name and Address**

**Dates**

**Total amount of value**

**Reasons for payment or transfer**  
Check all that apply

**4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider**

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments

Debtor Rugo LLC d/b/a Portofino Restaurant

Case number (if known) \_\_\_\_\_

listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

None.

Insider's name and address	Dates	Total amount of value	Reasons for payment or transfer
Relationship to debtor			

#### 5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

None

Creditor's name and address	Describe of the Property	Date	Value of property

#### 6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount

#### Part 3: Legal Actions or Assignments

#### 7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

None.

Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.1. Benigno Argudo v. Rugo LLC et al 21-cv-05511	Labor Dispute	US District Court 500 Pearl Street New York , NY 10007	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded

#### 8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

None

#### Part 4: Certain Gifts and Charitable Contributions

#### 9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000

None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value

#### Part 5: Certain Losses

#### 10. All losses from fire, theft, or other casualty within 1 year before filing this case.

None

Debtor Rugo LLC d/b/a Portofino Restaurant

Case number (if known) \_\_\_\_\_

Description of the property lost and how the loss occurred	Amount of payments received for the loss	Dates of loss	Value of property lost
If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received.  List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).			

**Part 6: Certain Payments or Transfers****11. Payments related to bankruptcy**

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

None.

Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.1. Penachio Malara, LLP 245 Main Street, Suite 450 White Plains, NY 10601		<u>2/29/2024</u>	<u>\$2,000.00</u>
<b>Email or website address</b>			
<b>Who made the payment, if not debtor?</b>			

**12. Self-settled trusts of which the debtor is a beneficiary**

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

None.

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value

**13. Transfers not already listed on this statement**

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

None.

Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value

**Part 7: Previous Locations****14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

Does not apply

Address	Dates of occupancy From-To

**Part 8: Health Care Bankruptcies****15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

Debtor

Rugo LLC d/b/a Portofino RestaurantCase number (*if known*) \_\_\_\_\_

- No. Go to Part 9.  
 Yes. Fill in the information below.

**Facility name and address****Nature of the business operation, including type of services the debtor provides****If debtor provides meals and housing, number of patients in debtor's care****Part 9: Personally Identifiable Information****16. Does the debtor collect and retain personally identifiable information of customers?**

- No.  
 Yes. State the nature of the information collected and retained.

**17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?**

- No. Go to Part 10.  
 Yes. Does the debtor serve as plan administrator?

**Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units****18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

- None

Financial Institution name and Address	Last 4 digits of account number	Type of account or instrument	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer

**19. Safe deposit boxes**

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

- None

Depository institution name and address	Names of anyone with access to it Address	Description of the contents	Does debtor still have it?

**20. Off-premises storage**

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

- None

Facility name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?

**Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own****21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

- None

**Part 12: Details About Environment Information**

For the purpose of Part 12, the following definitions apply:

*Environmental law* means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the

Debtor Rugo LLC d/b/a Portofino Restaurant

Case number (if known) \_\_\_\_\_

medium affected (air, land, water, or any other medium).

**Site** means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.

**Hazardous material** means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

**Report all notices, releases, and proceedings known, regardless of when they occurred.**

**22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law?** Include settlements and orders.

- No.  
 Yes. Provide details below.

Case title Case number	Court or agency name and address	Nature of the case	Status of case
---------------------------	-------------------------------------	--------------------	----------------

**23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?**

- No.  
 Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
-----------------------	---------------------------------------	-----------------------------	----------------

**24. Has the debtor notified any governmental unit of any release of hazardous material?**

- No.  
 Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
-----------------------	---------------------------------------	-----------------------------	----------------

**Part 13: Details About the Debtor's Business or Connections to Any Business**

**25. Other businesses in which the debtor has or has had an interest**

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

- None

Business name address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.	Dates business existed
-----------------------	-------------------------------------	--	------------------------

**26. Books, records, and financial statements**

**26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.**

- None

Name and address	Date of service From-To
26a.1. Anthony Lenco LMI Accounting CPA, P.C. 111 Brook Street Scarsdale, NY 10583	20 years

**26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.**

- None

**26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.**

- None

Debtor

Rugo LLC d/b/a Portofino Restaurant

Case number (if known) \_\_\_\_\_

**Name and address****If any books of account and records are unavailable, explain why**

26c.1. **LMI Accounting CPA**  
**111 Brook Street**  
**Suite 208**  
**Scarsdale, NY 10583**

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

None

**Name and address****27. Inventories**

Have any inventories of the debtor's property been taken within 2 years before filing this case?

- No  
 Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory	Date of inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
---	-------------------	--

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name	Address	Position and nature of any interest	% of interest, if any
Mirsad Rugova	67 Fordham Street Bronx, NY 10464	Sole Shareholder/owner	100

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

- No  
 Yes. Identify below.

**30. Payments, distributions, or withdrawals credited or given to insiders**

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

- No  
 Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
-------------------------------	--	-------	--------------------------------

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

- No  
 Yes. Identify below.

Name of the parent corporation

Employer Identification number of the parent corporation

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

- No  
 Yes. Identify below.

Name of the pension fund

Employer Identification number of the pension fund

Debtor

Rugo LLC d/b/a Portofino RestaurantCase number (*if known*) \_\_\_\_\_**Part 14: Signature and Declaration**

**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both.  
18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on February 29, 2024/s/ Mirsad Rugova

Signature of individual signing on behalf of the debtor

Mirsad Rugova

Printed name

Position or relationship to debtor PresidentAre additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

- No  
 Yes

United States Bankruptcy Court  
Southern District of New York

In re Rugo LLC d/b/a Portofino Restaurant

Debtor(s)

Case No.

Chapter

7

**DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)**

1. Pursuant to 11 U.S.C. § 329(a) and Fed. Bankr. P. 2016(b), I certify that I am the attorney for the above named debtor(s) and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept .....	\$ <u>0.00</u>
Prior to the filing of this statement I have received .....	\$ <u>2,000.00</u>
Balance Due.....	\$ <u>-2,000.00</u>

2. The source of the compensation paid to me was:

Debtor       Other (specify):

3. The source of compensation to be paid to me is:

Debtor       Other (specify):

4.  I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation is attached.

5. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:

- a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
- b. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
- c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
- d. [Other provisions as needed]

**Negotiations with secured creditors to reduce to market value; exemption planning; preparation and filing of reaffirmation agreements and applications as needed; preparation and filing of motions pursuant to 11 USC 522(f)(2)(A) for avoidance of liens on household goods.**

6. By agreement with the debtor(s), the above-disclosed fee does not include the following service:

**Representation of the debtors in any dischargeability actions, judicial lien avoidances, relief from stay actions or any other adversary proceeding.**

**CERTIFICATION**

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

February 29, 2024

Date

/s/ Anne Penachio, Esq

Anne Penachio, Esq

*Signature of Attorney*

Penachio Malara LLP

245 Main Street

Suite 450

White Plains, NY 10601

(914) 946-2889 Fax:

[anne@pmlawllp.com](mailto:anne@pmlawllp.com)

*Name of law firm*

**United States Bankruptcy Court  
Southern District of New York**

In re Rugo LLC d/b/a Portofino Restaurant

Debtor(s)

Case No.

Chapter

7

**VERIFICATION OF CREDITOR MATRIX**

I, the President of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: February 29, 2024

/s/ Mirsad Rugova

**Mirsad Rugova/President**  
Signer>Title

Benigno Argudo  
c/o Borrelli & Assoc  
910 Franklin Avenue - Ste 200  
Pottstown, PA 19464

Capital One  
P.O. Box 71142  
Charlotte, NC 28272

Con Edison  
JAF Station P.O. Box 1702  
New York, NY 10116

Mirsad Rugova  
67 Fordham St  
Bronx, NY 10464

Mirsad Rugova  
67 Fordham Street  
Bronx, NY 10464

Ocean Seafood Depot  
331 Adams Street  
Newark, NJ 07105

Small Business Loan Administration  
P.O. Box 3918  
Portland, OR 97208

Stamford Union and Linen  
141 Cove Road  
Stamford, CT 06902

Sysco Metro New York LLC  
20 Theodore Conrad Drive  
Jersey City, NJ 07305

United State Small Business Admin.  
409 3rd Street, SW, Floor 2,  
Ashburn, VA 20146

Verizon  
P.O. Box 408  
Newark, NJ 07101

WB Mason  
1010 West Chestnut Street  
Brockton, MA 02301

**United States Bankruptcy Court**  
**Southern District of New York**

In re **Rugo LLC d/b/a Portofino Restaurant**

Debtor(s)

Case No.  
Chapter

7

**CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)**

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for Rugo LLC d/b/a Portofino Restaurant in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

None [Check if applicable]

**February 29, 2024**

Date

**/s/ Anne Penachio, Esq**

**Anne Penachio, Esq**

Signature of Attorney or Litigant

Counsel for Rugo LLC d/b/a Portofino Restaurant

**Penachio Malara LLP**

**245 Main Street**

**Suite 450**

**White Plains, NY 10601**

**(914) 946-2889 Fax:**

**anne@pmlawllp.com**